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PATENT

I hereby certify that on the date specified below, this correspondence is being deposited with the United States Postal Service as first-class mail in an envelope addressed to MAIL STOP PETITIONS, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Date

5-4-06

Joanne Bourguignon

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Mark E. Phillips et al.  
Application No.: 09/975,736  
Filed: October 10, 2001  
Title: SYSTEM AND METHOD FOR MAPPING INTERFACE  
FUNCTIONALITY TO CODEC FUNCTIONALITY IN A  
PORTABLE AUDIO DEVICE

Examiner: O'Neal Rajan Mistry

Art Unit: 2173

Docket No.: 35053.008 (new)

Date: May 4, 2006

**MAIL STOP PETITIONS  
COMMISSIONER FOR PATENTS  
P.O. BOX 1450  
ALEXANDRIA, VA 22313-1450**

PETITION TO REVIVE UNDER 37 C.F.R. § 1.137(b)

Sir:

Please revive the above-identified application, which was unintentionally abandoned for failure to respond to the Office Action dated May 7, 2004. The entire delay in filing the required reply from the due date for the reply until the filing of a grantable petition to 37 CFR 1.137(b)(3) was unintentional.

05/16/2006 FBSRAH1-00000019 09975/36  
01 FC:2453

750.00 OP

Enclosed is our check in the amount of \$750.

At anytime during the pendency of this application, please charge any fees required or credit any overpayment to Deposit Account No. 50-2976 pursuant to 37 CFR 1.25. Additionally, please charge any fees to Deposit Account No. 50-2976 under 37 CFR

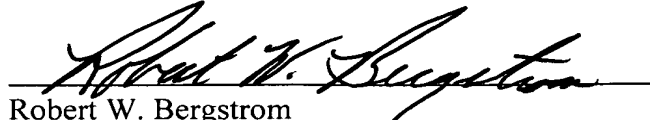
1.16 through 1.21 inclusive, and any other sections in Title 37 of the Code of Federal Regulations that may regulate fees. This notice is being submitted in duplicate.

Favorable consideration of the petition is earnestly solicited.

Respectfully submitted,

Mark E. Phillips et al.

*OLYMPIC PATENT WORKS PLLC*

A handwritten signature in black ink, reading "Robert W. Bergstrom", is written over a horizontal line.

Robert W. Bergstrom

Registration No. 39,906

Enclosures:

Postcard  
Check  
Copy of Petition  
Amendment/Response  
Revocation and Substitute Power of Attorney  
Change of Address/Docket No.  
Assignment Recordation

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